



# ACCT19060 *Management Accounting*

## Term 1 - 2018

Profile information current as at 20/04/2024 11:00 pm

All details in this unit profile for ACCT19060 have been officially approved by CQU University and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

### General Information

#### Overview

This unit builds on the concepts of managerial accounting introduced in first-year accounting. The unit develops numerous cost concepts and some pricing approaches. Students should employ critical thinking skills in applying these concepts and approaches to solve problems, make management accounting decisions and evaluate the impact of these decisions on profitability. Other topics covered include activity-based costing, capacity costing, product and service costing, the allocation of support-department and common costs and of revenues of bundled products. Budgeting concepts previously studied are extended and form the basis of computing variance analyses. Spreadsheets are used as a means to enhance students' competence in applying information technology in management accounting.

#### Details

Career Level: *Undergraduate*

Unit Level: *Level 2*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

#### Pre-requisites or Co-requisites

Prerequisite: ACCT11081 or ACCT19084

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

#### Offerings For Term 1 - 2018

- Brisbane
- Distance
- Melbourne
- Sydney

#### Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

#### Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

## Class and Assessment Overview

### Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

### Class Timetable

#### [Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

#### [Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

#### 1. **Online Quiz(zes)**

Weighting: 20%

#### 2. **Practical and Written Assessment**

Weighting: 30%

#### 3. **Examination**

Weighting: 50%

### Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

## CQUniversity Policies

**All University policies are available on the [CQUniversity Policy site](#).**

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

## Previous Student Feedback

### Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

#### Feedback from Student evaluations

##### Feedback

Make solutions of on-line quizzes available.

##### Recommendation

A databank of questions for the on-line quizzes was developed from the publisher of the textbook's resources. This databank questions are used every term and every year and consequently cannot be made available.

#### Feedback from Student evaluations

##### Feedback

The textbook is very well written, with lots of exercises and examples.

##### Recommendation

The textbook will be used for at least three years.

## Unit Learning Outcomes

### On successful completion of this unit, you will be able to:

1. Identify and discuss what management accounting encompasses, its role in decision making and control
2. Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
3. Identify, explain and prepare budgets and perform variance analyses
4. Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions
5. Produce spreadsheets to illustrate how a diverse range of pricing and costing issues impact on decision making and to demonstrate how spreadsheets can be used to support decision making in management accounting

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
<b>1 - Online Quiz(zes) - 20%</b>	•	•	•	•	
<b>2 - Practical and Written Assessment - 30%</b>		•	•	•	•
<b>3 - Examination - 50%</b>	•	•	•		

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Communication				•	
2 - Problem Solving		•	•	•	
3 - Critical Thinking	•		•	•	
4 - Information Literacy					
5 - Team Work					
6 - Information Technology Competence					•
7 - Cross Cultural Competence					
8 - Ethical practice					
9 - Social Innovation					
10 - Aboriginal and Torres Strait Islander Cultures					

### Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes									
	1	2	3	4	5	6	7	8	9	10
1 - Online Quiz(zes) - 20%		•	•							
2 - Practical and Written Assessment - 30%	•	•	•			•				
3 - Examination - 50%	•	•	•							

## Textbooks and Resources

### Textbooks

ACCT19060

#### Prescribed

##### Managerial Accounting

Asia-Pacific edition (2016)

Authors: Mowen, M., Hansen, D., Heitger, D., Sands, J., Winata, L., Su. S.

Cengage Learning

Sydney , NSW , Australia

ISBN: 9780170258616

Binding: Paperback

#### Additional Textbook Information

There are two options available: Option 1: Print book, which includes an eBook and Cengage Now (an on-line learning resource managed by the publisher) - roughly \$145 Option 2: eBook, which includes Cengage Now (an on-line learning resource managed by the publisher) - roughly \$70 This textbook has been used in 2017.

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

**You will need access to the following IT resources:**

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

## Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 6th Edition \(APA 6th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Natasja Steenkamp** Unit Coordinator  
[n.steenkamp@cqu.edu.au](mailto:n.steenkamp@cqu.edu.au)

## Schedule

### Week 1 - 05 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Managerial Accounting	1	

### Week 2 - 12 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Basic managerial accounting concepts	2	

### Week 3 - 19 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Master budget and behavioural issues	7	Assessment task 1: on-line test 1. Opens Thursday 22 March at 1pm AEST (assesses Chapters 1 and 2)

### Week 4 - 26 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Cost behaviour	3	

**Week 5 - 02 Apr 2018**

Module/Topic	Chapter	Events and Submissions/Topic
Job-order costing	4	

**Vacation Week - 09 Apr 2018**

Module/Topic	Chapter	Events and Submissions/Topic

**Week 6 - 16 Apr 2018**

Module/Topic	Chapter	Events and Submissions/Topic
		Assessment task 2: Part A (15% practical part, assessing Chapter 7)

Short-run decision making: Relevant costing	12	
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**Practical and written assessment**  
 Due: Week 6 Monday (16 Apr 2018)  
 11:45 pm AEST

**Week 7 - 23 Apr 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Process costing	5	
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Assessment task 1: On-line test 2.  
 Opens Thursday 26 April at 1pm AEST  
 (assesses Chapters 3 and 4).

**Week 8 - 30 Apr 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Activity-based costing	6	
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Assessment task 2: Part B (15% practical and written part, assessing Chapter 12) Due Wednesday 2 May at 11:45pm AEST

**Week 9 - 07 May 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Standard costing: A managerial control tool	8	
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Assessment task 1: on-line test 3.  
 Opens Thursday 10 May at 1pm AEST  
 (assesses Chapters 5 and 6)

**Week 10 - 14 May 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Flexible budgets and overhead analysis	9	
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**Week 11 - 21 May 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Cost-volume-profit analysis: A managerial planning tool	11	
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Assessment task 1: on-line test 4.  
 Opens Thursday 24 May at 1pm AEST  
 (assesses Chapters 8 and 9)

**Week 12 - 28 May 2018**

Module/Topic	Chapter	Events and Submissions/Topic

Revision		
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**Review/Exam Week - 04 Jun 2018**

Module/Topic	Chapter	Events and Submissions/Topic

**Exam Week - 11 Jun 2018**

Module/Topic	Chapter	Events and Submissions/Topic

## Term Specific Information

You require Microsoft Office or equivalent (wordprocessing and spreadsheet) to do Assessment task 2

## Assessment Tasks

### 1 online quiz(zes) 20%

**Assessment Type**

Online Quiz(zes)

**Task Description**

This assessment task consists of four (4) on-line tests, each weighs 5% of your final mark. Each test consists of 20 multiple choice questions. You have a window of 48 hours to do each test, but each test has a time limit of 40 minutes. Thus you have 40 minutes from when you start your attempt to submit your answers.

**Number of Quizzes**

4

**Frequency of Quizzes**

Other

**Assessment Due Date**

Due in weeks 3, 7, 9 and 11. Each test opens 1pm AEST on the Thursday of the particular week in which the test is due. Each test is open for 48 hours only. Each test will assess the content taught over two weeks. Test 1 assesses chapters 1 and 2; test 2 assesses chapters 3 and 4; test 3 assesses chapters 5 and 6; and test 4 assesses chapters 8 and 9.

**Return Date to Students**

Results will be available on Moodle immediately when you submit your on-line test. The answers cannot be made available.

**Weighting**

20%

**Assessment Criteria**

The tests are marked on-line and the answers are based on accuracy. The questions and the answers to these tests are not available after the tests.

**Referencing Style**

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

**Submission**

Online

**Submission Instructions**

Submit within 40 minutes from starting time. You only have one attempt for each test. Please start the test at least 40 minutes before it closes at 1pm AEST on the Saturday of the assessment period. The test closes at 1pm and the system will log you out automatically and submit your answers. Please ensure that you save your answers throughout your attempt. If you do not and experience problems with the technology, your answers will not be saved and you will not get a second opportunity to undertake the test. Please take screenshots of any problems you may encounter with technology as evidence.

**Learning Outcomes Assessed**

- Identify and discuss what management accounting encompasses, its role in decision making and control
- Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
- Identify, explain and prepare budgets and perform variance analyses
- Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions

**Graduate Attributes**

- Problem Solving

- Critical Thinking

## 2 Practical and written assessment

### Assessment Type

Practical and Written Assessment

### Task Description

Assessment task 2 consists of two parts, both weighing 15% of the final grade. Part A is designed to enhance your skills in the planning, designing and using of spreadsheets. You will be required to use spreadsheets such as excel in Microsoft Office in doing Part A. Part B is designed to enhance your communication, critical thinking, decision-making, and analytical skills, and your ability to apply theory to a fictitious practical situation. You may be asked to write an essay or report or to simply answer questions relating to various costing issues that need to be considered in making decisions. Part A and Part B are not related, hence it is not necessary that you get the results of Part A back before you will be able to start or do Part B.

The questions for both parts will be uploaded to Moodle in the Assessment block during the term. Please check Moodle and your email regularly for any updates or information relating to both parts of assessment task 2 during the term.

### Assessment Due Date

Week 6 Monday (16 Apr 2018) 11:45 pm AEST

Part A (practical part) of assessment task 2 is due Monday 16 April 2018 at 11.45pm AEST, in week 6. Part B (practical and written part) of assessment task 2 is due in week 8, on Wednesday 2 May 2018 at 11:45pm AEST.

### Return Date to Students

Week 8 Monday (30 Apr 2018)

Part A assignments will be returned to students by 11:45pm AEST on Monday 30 April for Part A, and on Wednesday 16 May for Part B. If you submit your assignment late, it will not be returned on these dates.

### Weighting

30%

### Assessment Criteria

A marking criteria sheet for each part will be uploaded to Moodle and indicates how marks are allocated.

You can choose to do both parts of assessment task 2 as an individual or in a pair, thus limited to two (2) students. If you choose to do it in a pair, you must email the Unit Coordinator seeking approval to do so before the due dates provided on the Assignment Questions.

Please note that there is a 5% penalty per day of the potential mark for late submissions.

### Referencing Style

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

### Submission

Online

### Submission Instructions

If you work in a pair, only one student has to submit the assignment to Moodle, including the names of both students on the submitted assignment.

### Learning Outcomes Assessed

- Apply numerous cost concepts and pricing approaches to management control systems to make decisions and evaluate the impact of these decisions on profitability
- Identify, explain and prepare budgets and perform variance analyses
- Identify what information is relevant to particular management accounting decisions and apply such information to solve problems when making these decisions
- Produce spreadsheets to illustrate how a diverse range of pricing and costing issues impact on decision making and to demonstrate how spreadsheets can be used to support decision making in management accounting

### Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking
- Information Technology Competence

## Examination

### Outline

Complete an invigilated examination.

**Date**

During the examination period at a CQUniversity examination centre.

**Weighting**

50%

**Length**

180 minutes

**Exam Conditions**

Closed Book.

**Materials**

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

Calculator - non-programmable, no text retrieval, silent only

## Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

**What is a breach of academic integrity?**

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

**Why is academic integrity important?**

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

**Where can I get assistance?**

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

**What can you do to act with integrity?**



**Be Honest**

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



**Seek Help**

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



**Produce Original Work**

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem